<u>UTL</u> 501.07-05

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY

Date: ---- 1. 0 100

Employer Identification Number:

Contact Person:

Contact Telephone Number:

In Response Refer To:

Dear Taxpayer:

This is a final adverse determination of your exempt status under section 501(c)(7) of the Internal Revenue Code.

Your organization was held to be exempt by the Internal Revenue Service in under section 501(c)(7) of the Internal Revenue Code. As a result of an examination of your activities and Form 990 for the year ending it was determined that your organization is not operating within the guidelines of the rules and regulations of section 501(c)(7) of the Internal Revenue Code.

Based on the financial results of your operations we have determined that you received a substantial part of your revenue from non-member income. You have agreed with the determination by executing Form 6018, Consent to Proposed Adverse Action, and have agreed to revocation of your exempt status under 50(c)(7) of the Internal Revenue Code effective

. You also submitted Form 1120 for the tax periods ended

Pursuant to section 6103(d) of the Internal Revenue Code, the State of has also been notified of these actions.

Sincerely yours,

Steven A. Jensen

District Director

Enclosures: Publication 892